STATE OF MONTANA

COMPLIANCE SUPPLEMENT FOR AUDITS OF LOCAL GOVERNMENT ENTITIES

REF: Index

PAGE: 1 of 3

PROGRAM/SUBJECT: Index

| Program/Subject | <u>REFERENCE</u> |
|--|-----------------------------|
| Budgets | |
| - Counties | CNTY-2 |
| - Cities and Towns | C/T-2 |
| - School Districts | SD-1 |
| Building Code Enforcement Program | L&I-1 |
| Business Improvement Districts | |
| - Counties | CNTY-12 |
| - Cities and Towns | C/T-12 |
| Cash and Investments | |
| - Counties | CNTY-4 |
| - Cities and Towns | C/T-4 |
| - School Districts | SD-3 |
| Cities/Towns | See – Index of Programs/ |
| | Subjects Applicable to City |
| | or Town Audits |
| Claims and Warrants | |
| - Counties | CNTY-5 |
| - Cities and Towns | C/T-5 |
| Community Development Block Grant - State's Program | |
| (CDBG) (CFDA No. 14.228) | COM-5 |
| Counties | See – Index of Programs/ |
| | Subjects Applicable to |
| | County Audits |
| County Collection and Remittance of Revenues for the State | - |
| and Other Government Entities | CNTY-16 |
| Expenditures - School Districts | SD-4 |
| Extracurricular Funds (School Districts) | SD-9 |
| Forest Reserve (CFDA No. 10.665) | ADM-1 |
| Gasoline Tax Apportionment | TRAN-1 |
| General Topics | |
| - Counties | CNTY-1 |
| - Cities and Towns | C/T-1 |
| Hard Rock Mining Impact Trust | COM-3 |
| Home Investment Partnership Program (Home Program) | |
| (CFDA No. 14.239) | COM-4 |
| Insurance Premium Tax Apportionment | AUD-1 |
| Long-Term Debt | |
| - Counties | CNTY-8 |
| - Cities and Towns | C/T-8 |
| - School Districts | SD-6 |
| Metalliferous Mines License Tax | REV-7 |

REVISION DATE: 6/30/2008

| PROGR | AM/S | UB.IEC' | Γ: 1 | Index |
|--------------|--------|---------|------|-------|
| PKUGK | AIVI/5 | UBJEC. | 1: 1 | ınaex |

REF: Index

PAGE: 2 of 3

| Program/Subject | REFERENCE |
|---|--------------------------|
| Minutes of Meetings of Governing Body | |
| - Counties | CNTY-9 |
| - Cities and Towns | C/T-9 |
| - School Districts | SD-7 |
| Miscellaneous - School Districts | SD-8 |
| Montana Department of Administration | ADM |
| Montana Department of Agriculture | AGR |
| Montana State Auditor's Office | AUD |
| Montana Department of Commerce | COM |
| Montana Department of Labor & Industry | L&I |
| Montana Department of Revenue | REV |
| Montana Department of Transportation | TRAN |
| Multijurisdictional Service Districts | |
| - Counties | CNTY-13 |
| - Cities and Towns | C/T-13 |
| Noxious Weed Management Grants | AGR-1 |
| Offices/Boards | |
| - Counties | CNTY-14 |
| - Cities and Towns | C/T-14 |
| Oil and Natural Gas Production Tax Distribution | REV-1 |
| Payroll and Employee Benefits | |
| - Counties | CNTY-7 |
| - Cities and Towns | C/T-7 |
| - School Districts | SD-5 |
| Procurement, Bid Letting, and Contracts | |
| - Counties | CNTY-6 |
| - Cities and Towns | C/T-6 |
| Property Taxes | |
| - Counties | CNTY-10 |
| - Cities and Towns | C/T-10 |
| Revenues/Receipts | |
| - Counties | CNTY-3 |
| - Cities and Towns | C/T-3 |
| - School Districts | SD-2 |
| Rural Special Improvement Districts (RSID's) | CNTY-11 |
| Schools and Roads - Grants to States (Forest Reserve) | |
| (CFDA No. 10.665) | |
| (Including Public Law 106-393 Provisions) | ADM-1 |
| School Districts | See – Index of Programs/ |
| | Subjects Applicable to |
| | School District Audits |
| | |

REVISION DATE: 6/30/2008

| PROGRAM/SUBJECT: In | Index | REF: Index |
|---------------------|-------|--------------|
| | Index | PAGE: 3 of 3 |

| Program/Subject | REFERENCE |
|---|------------------|
| Special Improvement Districts (SID's) | C/T-11 |
| Tax Sales, Redemptions, and Tax Deeds | |
| - Counties | CNTY-15 |
| - Cities and Towns | C/T-15 |
| Treasure State Endowment Program (TSEP) | COM-6 |

REVISION DATE: 6/30/2008